U.S. Department of Transportation
United States Coast Guard

Commandant
United States Coast Guard

2100 Second Street, S.W.
Washington, DC 20593-0001
Staff Symbol: G-SLP
Phone: (202) 267-2601

COMDTNOTE 4121
FEB 1 2002

COMMANDANT NOTICE 4121 **CANCELLED**: JAN 31 2003

Subj: CH-4 TO THE COAST GUARD UNIFORM SUPPLY OPERATIONS MANUAL, COMDTINST M4121.4

1. **PURPOSE**. To provide changes to the Coast Guard Uniform Supply Operations (USO) Manual, COMDTINST M4121.4.

2. **ACTION**. Area and district commanders, commanders of maintenance and logistics commands, commanding officers of headquarters units, assistant commandants for directorates, Chief Counsel, and special staff offices at headquarters shall ensure compliance with the provisions of this Notice. Internet Release Authorized.

3. **DIRECTIVES AFFECTED**. None.

4. **SUMMARY OF CHANGES**. This Notice reflects changes to the USO manual. Added to Chapter 10 is the cost to hold valuation process used in determining the cost for holding stock in anticipation of future use. Added to Enclosure (2) is a $5,000 threshold for reporting Operating Material & Supplies on a formal Board of Survey and approval authority for dollar value adjustments ≤$499.99.

5. **PROCEDURES**. Remove and insert the following pages:

REMOVE	**INSERT**
Pages 10-3 thru 10-4	Pages 10-3 thru 10-6
Encl (2) Pages 11 thru 14	Encl (2) Pages 11 thru 14

6. **FORMS/REPORTS**. None.

R.F. SILVA
Assistant Commandant for Systems

DISTRIBUTION – SDL No. 139

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Encl: (1) CH-4 to Uniform Supply Operations Manual, COMDTINST M4121.4

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COMDTNOTE 4121
OCT 25 1999

COMMANDANT NOTICE 4121

CANCELLED:
OCT 24 2000

Subj: CH-3 TO THE COAST GUARD UNIFORM SUPPLY OPERATIONS MANUAL, COMDTINST M4121.4

1. PURPOSE. To provide changes to the Coast Guard Uniform Supply Operations (USO) Manual, COMDTINST M4121.4.

2. ACTION. Chiefs of offices at headquarters, ARSC, and ELC commanding officers shall ensure compliance with this manual. Should this Manual conflict with a higher level directive, that directive takes precedence.

3. DIRECTIVES AFFECTED. None.

4. SUMMARY OF MAJOR CHANGES. Significant changes to the Manual are marked with a vertical line. Editorial changes are not marked. Chapter 7 - Cataloging policy is updated to specify certain conditions when dual stocking is authorized.

4. PROCEDURES. Remove and insert the following pages:

REMOVE	**INSERT**
Chapter 7	
Page 7-1 and 7-2	Page 7-1 thru 7-3

5. FORM/REPORTS. None

L. F. BOSMA, CAPT
DIRECTOR OF LOGISTICS

Commandant
United States Coast Guard

2100 Second Street, S.W.
Washington, DC 20593-0001
Staff Symbol: G-SLP
Phone: (202) 267-2601

COMDTNOTE 4121
Jun 05, 1997

COMMANDANT NOTICE 4121 CANCELLED: Jun 4, 1998

Subj: CH-1 TO THE COAST GUARD UNIFORM SUPPLY OPERATIONS MANUAL

1. **PURPOSE**. To provide changes to the Coast Guard Uniform Supply Operations (USO) Manual (COMDTINST M4121.4).

2. **ACTION**. Area and District Commanders, Commanders of Maintenance and Logistics Commands, Commanding Officers of Headquarters Units, Assistant Commandants for Directorates, Chief Counsel, and Special Staff Offices at Headquarters shall ensure compliance with the provisions of this Notice.

3. **SUMMARY OF CHANGES**. This Notice reflects changes to the USO manual. It reflects the new organizational staff symbols as a result of Coast Guard Headquarters streamlining and the consolidation of Supply Center Baltimore and Supply Center Curtis Bay into the Engineering Logistics Center. It also changes any reference to Coast Guard Supply Centers to read Inventory Control Points (ICPs).

4. **PROCEDURES**.

a. Remove and insert the following pages:

REMOVE	INSERT
Pages 1-1 and 1-2	Pages 1-1 and 1-2
Page 5-3	Page 5-3
Page 6-1 and 6-2	Page 6-1 and 6-2
Pages 9-1	Page 9-1
Pages 10-1 thru 10-3	Pages 10-1 thru 10-3
Page 15-1	Page 15-1
Pages G1-1 thru G2-2	Pages G1-1 thru G2-2
Enclosure 1	Enclosure 1

5. **FORMS/REPORTS**. None.

/s/ R.K. Jones
Director of Logistics

Encl: (1) CH-1 to Uniform Supply Operations Manual (COMDTINST M4121.4)

COMDTINST M4121.4
28 NOV 1995

COMMANDANT INSTRUCTION M4121.4

Subj: COAST GUARD UNIFORM SUPPLY OPERATIONS MANUAL

1. **PURPOSE.** To provide Coast Guard Supply Centers (SUPCENs) operational management policies and directives.

2. **ACTION.** Chiefs of offices at headquarters and SUPCEN commanding officers shall ensure compliance with this manual. Should this manual conflict with a higher level directive, that directive takes precedence.

3. **DIRECTIVES AFFECTED.** COMDTINST M4121.2 is canceled

4. **CHANGES.** Changes to this manual will be consecutively numbered and will include reprinted pages when necessary. Comments (recommendations, additions, deletions) and other pertinent data for use in improving this manual may be addressed using the Inquiry Form, enclosure (1), to Commandant (G-ELM).

5. **FORMS.** None.

/s/ E. J. BARRETT
Chief, Office of Engineering,
Logistics and Development

TABLE OF CONTENTS

ENCLOSURES

Enclosure (1) - Inquiry Form
Enclosure (2) - Physical Inventory Procedures
Enclosure (3) - Inventory Control Effectiveness Report (ICE) Form(CG-5644), Report Control Number (RCN-4121-1)

GLOSSARY

CHAPTER 1. INTRODUCTION

A. **Overview**. In day-to-day operations, the Coast Guard (CG) uses many categories of supply items to support its varied missions. The CG supply system exists to obtain Federal Supply System (FSS) support where appropriate, to provide support for CG unique items, and to provide relative information to CG users of the supply system. The CG supply system is part of the larger FSS and takes direction from many different sources. See the "Directives Paragraph" in each chapter of this manual for applicable guidance.

B. **Purpose**. To provide Inventory Control Points (ICPs) supply policy guidance and standards to ensure that:

1. Spare/repair parts and information are available and affordable to the customer when needed throughout the life cycle of the platform/system/equipment.

2. Platform/system/equipment operators and maintainers meet their intended operational and maintenance requirements.

C. **Customer**. Customers are all CG units that require supply support to meet their operational and maintenance needs. (See Glossary G2 of this manual for more detailed information on specific customers.)

D. **Organizational Responsibilities**. The CG organizational responsibilities for supply are:

1. Commandant (G-S) provides overall management of the CG supply organization (including ensuring annual reconciliation of subsidiary OM&S and inventory records with the Departmental Accounting and Financial Information (DAFIS) General Ledger and Chief Financial Officer Act financial statements).

2. Commandant (G-SLP) provides supply support policy and is the logistics policy advisor for the ICPs.

3. Commandant (G-SEA, G-SEC, G-SEN and G-SCE) provide technical guidance and maintenance support requirements.

4. Commandant (G-A) provides initial supply support requirements for projects for which they are designated as Acquisition Manager. This may be for a new asset or major modification.

5. Commandant (G-CFM), under the direction of Commandant (G-CFP) provides oversight, and financial management standards for OM&S and inventory.

6. Coast Guard Finance Center (FINCEN) maintains DAFIS General Ledger balances for OM&S and inventory.

7. All other Headquarters offices provide operational supply support requirements which are generally contained in the Integrated Logistics Support Plans (ILSPs).

8. ICPs manage CG supply support operations and function as Inventory Control Points (ICPs). ICPs are assigned the primary responsibility for total material management of CG systems. This responsibility includes: provisioning, physical and/or financial accountability of OM&S and inventory under their control, inventory management, cataloging, procurement, warehousing, distribution management, disposal and promulgating related technical information. The ICPS/ICPs designators are:

    a. Commanding Officer Aviation
       U.S. Coast Guard Aircraft Repair & Supply Center
       Elizabeth City, NC 27909-5001

    b. Commanding Officer HM&E/ELEX
       U.S. Coast Guard Engineering Logistics Center
       2401 Hawkins Point Road
       Baltimore, MD 21226-1792

10. Headquarters units, Maintenance and Logistics Commands (MLCs), districts and operating units are the primary customers. In addition and equally important, they perform maintenance and assist in developing the maintenance plans that outline the follow-on life cycle supply support infrastructure.

CHAPTER 2 - RESOURCE MANAGEMENT

A. Overview. The resource management process ensures that ICP's resource allocations are used properly by providing oversight to personnel administration, training programs, financial management, management information systems and all other operational and quality assurance processes. Resource management includes planning for the future plus identifies existing resource requirements and shortfalls and forwards them in the form of proposals into the resource allocation process.

B. Resource Management Directives.

1. Coast Guard Logistics Doctrine, COMDTINST 4000.5

2. Engineering Logistics Steering Committee Charter, COMDTINST 4000.6

3. Paperwork Management Manual, COMDTINST M5212.12

4. Aeronautical Engineering Maintenance Management Manual, COMDTINST M13020.1 (series)

5. Supply Center Curtis Bay Organization Manual, SUPCENCBINST 5400.2 (series) (NOTAL)

6. Supply Center Baltimore Organization Manual, SUPCENBALTINST M5400.2 (series) (NOTAL)

C. Policy. ICPs shall develop and maintain resource management programs that:

1. Ensure all personnel actions, both military and civilian, are accomplished in a timely and efficient manner,

2. Ensure that training plans provide for employee development which will result in a well trained professional work force,

3. Develope input into the Resource Proposals (RPs) and Resource Change Proposals (RCPs) with supporting documentation that is consistent with Headquarters guidelines (see Chapter 3, Financial Management, of this manual),

4. Ensure the existence and proper execution of a financial plan (see Chapter 3, Financial Management, of this manual),

5. Ensure the existence and proper execution of an Information Resources Management (IRM) program (see Chapter 4, Information Resources Management, of this manual),

6. Ensure the existence and proper execution of a Quality Assurance (QA) process (see Chapter 14, Quality Assurance (QA), of this manual), and

7. Ensure that all records are managed in accordance with the Paperwork Management Manual, COMDTINST M5212.12.

CHAPTER 3 - FINANCIAL MANAGEMENT

A. **Overview**. The financial management process is the planning and oversight of all actions, within the guidelines of the Chief Financial Officer (CFO) Act of 1990, that affect the acquisition and use of CG funds. To be successful, the process requires input and accountability from all levels of the ICPs. The major components of financial management are:

1. Funding Sources. The ICPs are funded from several appropriations:

   a. Operating Expenses (OE), Allotment Fund Code (AFC-30, AFC-41, AFC-42, AFC-45, AFC-56, AFC-80 and EC&R funds),

   b. Acquisition, Construction and Improvements (AC&I), and

   c. Supply Fund (SF) (Applicable to ELC only).

2. Resource Funding Requirements. Resource funding requirements such as the annual budget and RCPs must consider:

   a. Inventory replacement costs (OE, AC&I and SF),

   b. Capital authorization for supply fund,

   c. Funding requirements for RPs and RCPs,

   d. Costs to transition an AC&I funded project over to the OE sustainment life cycle phase, e.g., transitioning AC&I temporary billets to OE funded billets, and

   e. Annual facility operating and maintenance costs.

3. Funds Management/Cost Accounting. The financial management/cost accounting process addresses the overall cost to operate, such as:

   a. Administrative costs,

   b. Actual procurement costs, and

   c. Cost to repair, manage a reparable program and justify repair versus replacement.

B. **Expenditures Transactions**.

1. DLA Military Standard Billing System (MILSBILLS).

   a. MILSBILLS is an automated Department of Defense (DOD) billing system. Expenditures, billing status and credits are electronically transmitted between the Defense Logistics Agency (DLA) billing office and the CG office to be billed.

   b. The Finance Center (FINCEN) is the focal point for MILSBILLS for all CG units EXCEPT ICPs. The FINCEN participates as a member of the DOD MILSBILLS Committee, providing the CG "service" position and recommendations on policy and procedural changes.

2. Other government expenditure transactions with DOD (Army, Navy, etc.) and other non-military government agencies are manual billing (paper, card or tape SF 1080) via mail, cross disbursements and the On-Line Payment and Credit (OPAC) program.

3. Commercial expenditures are normally manual billings.

4. Financial Management Directives.

   a. Planning and Programming Manual, COMDTINST M16010.6

   b. Financial Resource Management Manual, COMDTINST M7100.3 (series)

   c. Accounting Manual, COMDTINST M7300.6

   d. Supply Policy and Procedures Manual, COMDTINST M4400.19

   e. Military Standard Billing System (MILSBILLS) Manual, DOD 4000.25-7-M

   f. CG FINCEN SOP, FINCENSTFINST M7000.1 (series) (NOTAL)

   g. Statement of Federal Financial Accounting Standards (SFFAS) #3, "Accounting for Inventory and Related Property"

   h. Federal Financial Management System Requirements (FFMSR-7) Inventory Systems dtd Jun 95

C. **Policy.**

1. Financial Management. The financial management process shall include funding requirements planning, budget submission, and financial accountability of inventory in accordance with current directives, paragraph 3.B above. The ICPs shall:

   a. Prepare and submit budget requests (spend plan) annually through the Integrated Budget System (IBUDS),

   b. Prepare and submit RCPs per applicable directives, and

   c. Prepare and submit Planned Obligation Program (POP) budget requirements per applicable directives.

   d. Prepare and submit Statement of Financial Position as per applicable directives. All subcategories of OM&S and Inventory shall be recorded on the Statement of Financial Position in the line item OM&S or inventory. The value of repairable inventory shall be included on the Coast Guard's financial statement at 75% of the value of a serviceable item.

2. Funds Management/Cost Accounting. The funds management/cost accounting process shall include, at a minimum:

   a. The weighted average cost method for valuing OM&S, inventory and include all costs necessary to bring the item to the ICP. All subsequent transportation costs shall be considered a period expense and shall not be added to the value of the inventory.

   b. Contract management/variable cost to order determinations:

      (1) Labor; direct and indirect, and

      (2) Support costs that include the requirements notice, mailing the contract or order, contract administration, receiving and processing the physical asset into the warehouse.

   c. Current, accurate and complete information to determine the Cost of Goods Sold for the year (applies only to ELC).

d. Costs to manage the reparable program including using direct method for valuing reparable "F" condition assets at 75% of average cost of a serviceable asset, rotatable pool assets, etc.,

(1) Inventory replacement costs, inventory accuracy and adjustments,

(2) Facility operating and maintenance costs including warehouse operations: receiving, stocking and storing, processing for shipment, transportation and delivery to customer.

3. Expenditures.

a. Expenditure transactions shall be processed in accordance with current directives.

b. Expense all aviation material types 1, 2, 4, 6 & 7 at Air Stations. FINCEN expends type 3 & 5 material at Air Stations.

c. MILSBILLS transactions transmitted between DLA, Defense Automatic Addressing System Office (DAASO), and CG ICPs shall be in accordance with MILSBILLS change letter 47 (AMCL 47), G Series Billing Records for Automated Support of Non-interfund Bills.

4. Documentation. Provide imaged documents supporting valuation of inventory to the FINCEN until FINCEN assumes bill paying.

CHAPTER 4 - INFORMATION RESOURCES MANAGEMENT (IRM)

A. Overview. The IRM process provides both manual and automated data processing systems support. This includes performing business process analysis, maintaining computer hardware and software, and operating and maintaining the command's telephone system. The IRM process is also the window through which the ICPs communicate with other CG and government systems. The future goal of IRM systems must include standardization and configuration control. This leads into the need for Configuration Control Boards (CCBs), data standardization and a data element dictionary. This requirement will become more prominent as we field the Supply Centers Computer Replacement (SCCR) hardware and software and the follow-on Fleet Logistics System (FLS).

B. IRM Directives.

1. Standard Terminal Application Software Support, COMDTINST 5230.32

2. Standard Word Processing Software, COMDTINST 5230.35

3. Standard Workstation Technical Support Plan, COMDTINST 5230.36

4. Coast Guard Standard Workstation System Management, COMDTINST 5230.40 (series)

5. Information Resource Management, COMDTINST 5230.41

6. Annual Coast Guard Information Resources Management (IRM) Plan, COMDTINST 5230.44

7. FY 1994 Annual Five Year Information Resource Management Plan (5YIRMP), COMDTPUB P5230.46

8. Planning Approval for Automated Information Systems (AIS), COMDTINST 5231.2

9. Automated Data Systems (ADS) Documentation Standard Manual, COMDTINST 5234.2

C. Policy. ICPs shall administer and maintain an IRM program that provides:

1. Long-range IRM planning including internal training,

2. Data processing system support, both manual and automated,

3. Integrity of data maintained within the system and application operations,

4. System security, disaster recovery and backup,

5. IRM consultant services required. This includes Headquarters, the command, contractors and customers,

6. Operational and maintenance support of the computer systems, both hardware and software,

7. Operational and maintenance support of the command's telephone system, and

8. The point of contact for CG and OGAs that interface within the FSS, such as:

    a. Defense Automatic Addressing System Office (DAASO)

    b. Defense Automated Message Exchange System (DAMES)

    c. Defense Logistics Services Center (DLSC)

    d. Military Standard Requisitioning & Issue Procedures (MILSTRIP) transactions

    e. Military Standard Transaction Reporting & Accounting Procedures (MILSTRAP) transactions

    f. Aviation Maintenance Management Information System (AMMIS).

CHAPTER 5 - PROCUREMENT.

A. Overview. Procurement is the process of procuring goods and/or services that the ICPs require to accomplish their assigned task. Due to the many variables and regulations in the government procurement process, an effective procurement management process must be in place. Procurement management ensures that all contractual documents are properly planned, comply with appropriate laws, regulations, solicitation specifications and evaluations. Also included are contractual and funding obligation procedures that provide for timely delivery of goods and services, and adequate QA and inspection procedures. (See Chapter 14, Quality Assurance (QA), of this manual.) The CG/government currently uses four methods of procurement:

1. Formal Contracts. Procurement requirements with a value above the small purchase funding threshold addressed in the Federal Acquisition Regulations (FAR) will be procured using the federal regulations and CG formal contracts procedures.

2. Small Purchase. Procurement requirements with a value below the formal contracts funding threshold addressed in the FAR will be procured using the federal regulations and CG small purchase procedures.

3. Military Interdepartmental Purchase Request (MIPR). The MIPR is the method of procuring materials, supplies and/or non-personal services via an OGA source.

4. Requisition. Requisitioning is the method of procuring items of supply through the FSS. MILSTRIP/MILSTRAP are the processes used:

   a. MILSTRIP is the process used to requisition items of supply and to obtain supply advice, supply status, material issue, material receipt, material returns and redistribution of material.

   b. MILSTRAP is the process used to report inventory accounting information pertaining to material receipt, material issue and adjustment actions between stock locations, ICP and Integrated Material Manager (IMM).

B. Procurement Directives.

1. Federal Acquisition Regulations (FAR)

2. Federal Information Resource Management Regulation (FIRMR)

3. Transportation Acquisition Regulations (TAR)

4. MILSTRIP Manual, DOD 4000.25-1-M

5. MILSTRAP Manual, DOD 4000.25-2-M

6. Specification Development Manual, COMDTINST M4121.3

7. Systems Acquisition Manual, COMDTINST M4150.2 (series)

8. Processing and Handling of Unsolicited Proposals, COMDTINST 4200.7 (series)

9. Small Purchase Handbook, COMDTINST M4200.13 (series)

10. Coast Guard Acquisition Procedures (CGAP), COMDTINST M4200.19 (series)

11. Specification Streamlining for Acquisitions, COMDTINST 4200.25

12. Procurement Management Reviews, COMDTINST 4200.30 (series)

13. Competitive Advocate Program, COMDTINST 4200.31

14. Contract Information System (CIS) Reporting of Awards to Emerging Small Businesses, COMDTINST 4200.32

15. Coast Guard Abolish Red Tape in Contracting (ARTIC) Program, COMDTINST 4200.42 (series)

16. Competitive Negotiation Handbook, COMDTINST 4200.43

17. Automatic Requisition Management System (ARMS) User's Manual, COMDTINST M4400.15

18. Policy for Navy Support of U.S. Coast Guard, OPNAVINST 4000.79

19. Reporting Suspected Overpriced Parts, COMDTINST 4408.7

20. Spare Parts Breakout (SPBO) Program, COMDTINST 4408.8

C. Policy. ICPs shall procure goods and services required to function within their defined area of authority and accomplish their assigned tasks. All procurements shall comply with the FAR and Coast Guard Acquisition Procedures (CGAP).

1. MILSTRIP/MILSTRAP information shall be transmitted to the Defense Automatic Addressing System Center (DAASC) in accordance with MILSTRIP Manual, DOD 4000.25-1-M and MILSTRAP Manual, DOD 4000.25-2-M.

2. Commandant (G-SLP) is the CG focal point for MILSTRIP/MILSTRAP. ICPs shall coordinate new requests and changes to MILSTRIP/MILSTRAP system through Commandant (G-SLP). ICPs shall review and respond/comment to Commandant (G-SLP) on MILSTRIP/MILSTRAP Proposed Mil Change Letters (PMCLs) and/or Approved Mil Change Letters (AMCLs). When directed by Commandant (G-ELM), ICPs shall carry out new requests or changes to MILSTRIP/MILSTRAP.

CHAPTER 6. PROVISIONING

A. **Overview**. Provisioning is one of the most important elements of Integrated Logistics Support (ILS). It is the process of determining the range and depth of spare parts required to sustain a platform/system/equipment. The objective is to ensure that replacement parts are available when needed by maintenance personnel at the right place and time, and at an economical cost. It is the cornerstone for establishing initial and life cycle supply support.

1. Provisioning Planning. Proper planning must be addressed when determining provisioning requirements, such as:

   a. Clearly defined operational, maintenance and support concepts,

   b. Develop system or equipment maintenance plan(s),

   c. Identify necessary resources, both funds and personnel,

   d. Develop the provisioning requirements that provide supply support to the maintenance plan, and

   e. Develop interim supply support requirements.

2. Technical Support Managers. Technical support data required to perform the provisioning process is provided by Technical Support Managers (Commandant (G-SEA), (G-SEC), (G-SEN) and (G-SCE)). This data shall include:

   a. Initial logistic and maintenance support outline,

   b. Mission criticality codes to operational systems and equipments, and

   c. Level of repair determinations (organization, intermediate or depot) for end items, operational systems and support equipments. Determine maintenance codes that reflect these decisions.

3. Provisioning Process. Provisioning Activities/ICPs are responsible for performing the provisioning process. This includes the more detailed functions, such as:

   a. Participate as a member of the Integrated Logistics Support Management Team (ILSMT) ,

   b. Assist the ILSMT when developing the detailed provisioning requirements,

   c. Develop Interim Support Allowance Parts Lists as directed,

d. Build initial outfit lists as directed,

e. Prepare budgets and resource requirements (spare parts, personnel, facilities, etc.) for both initial provisioning and projected life cycle operational supply support, including depot level repair programs,

f. Chair guidance and provisioning conferences,

g. Review Provisioning Technical Documentation (PTD) and make allowance determinations that supports the MSO,

h. Build a complete and accurate operational platform allowance document that reflects configuration, level of support and maintenance philosophies as directed,

i. Initiate new supply support items into the FSS as required and resourced,

j. Initiate interservice support agreements with OGAs,

k. Interface with Project Resident Office (PRO) to enhance documentation flow, routine contract interpretations, contractor liaison, conference arrangements and other provisioning functions as required, and

l. Provide follow-on provisioning as required to achieve the supply support required to sustain an operational platform throughout its entire life cycle.

B. Provisioning Directives.

1. Systems Acquisition Manual, COMDTINST M4150.2 (series)

2. Provisioning Manual for Major Systems Acquisitions, COMDTINST M4423.3

3. Acquisition and Management of Integrated Logistics Support (ILS) for Coast Guard Systems and Equipments, COMDTINST 4105.2 (series)

4. Integrated Logistics Support Plan (ILSP) Development and Management Responsibility, COMDTINST 4105.1

5. Logistics Support Analysis (LSA), MIL-STD-1388-1A (NOTAL)

6. Logistics Support Analysis Record (LSAR), MIL-STD-1388-2B (NOTAL)

7. Supply Policy and Procedures Manual, COMDTINST M4400.19

8. Provisioning and Other Preprocurement Screening Manual, DOD 4100.38-M

9. Spare Parts Breakout (SPBO) Program, COMDTINST 4408.8

10. Coast Guard Standardization Program, COMDTINST 4200.38 (series)

11. U.S. Coast Guard Specification for Provisioning Technical Documentation, SUPCENCB 4210-D-083-002 (NOTAL)

12. U.S. Coast Guard Interim Support Item List (ISIL), SUPCENCB 4201-D-083-004 (NOTAL)

13. Electronics Manual, COMDTINST M10550.25 (series)

C. Policy. The provisioning process shall be used for all new acquisitions requiring maintenance and operational supply support.

1. For a major system acquisition, defined in the Systems Acquisition Manual, COMDTINST M4150.2 (series), the provisioning process shall be performed in accordance with this document and the Provisioning Manual for Major Systems Acquisitions, COMDTINST M4423.3.

2. Acquisitions not qualifying as "Major System" but still requiring supply support shall be provisioned per the sponsor's requirements and the appropriate provisioning activity's provisioning procedures.

3. Provisioning activities shall have documented provisioning procedures to ensure that initial and life cycle supply support is available.

4. Provisioning and the associated allowances shall be based on clearly defined readiness objectives, maintenance programs, the appropriate provisioning model and available resources. Departure from the provisioning model must be approved by the acquisition manager or sponsor and documented for future reference.

5. The complete provisioning process may not be required for a new mission essential system and/or equipment acquisitions when:

   a. The documentation and repair/spare parts required for maintenance and repair are already available and their continued availability is assured, and

   b. The Acquisition Manager as defined in the Engineering Logistics Concept of Operations (ECONOP), for whatever reason, has determined that documentation and supply support are not required. This determination shall be in writing and placed on file.

6. The provisioning process (reprovisioning), when tasked and funded, shall be repeated as necessary to maintain the supply support of a platform through its various life cycle stages. (See Chapter 12, Supply Support Review Program, of this manual.)

CHAPTER 7. CATALOGING

A. **Overview.** Cataloging includes researching and codifying all CG managed items of supply for registration into the CG and/or FSS. Identification data, Federal Supply Class (FSC) assignment, item characteristics, management criteria and associated Federal Logistics Information System (FLIS) data are formatted and submitted to DLSC for inclusion in the Federal Total Item Record (TIR). The cataloging process also consists of supply support coordination for items of supply for which the CG is a user but where the items are managed and supported by OGAs. The following functions comprise the overall cataloging process:

1. Item Entry. The initial documentation proposing the addition of a new item of supply into the FLIS. This includes the manufacturer's Commercial and Government Entity (CAGE) code, an item identifying reference number, salient characteristics and proposed management criteria.

2. Technical Information Management. Developing cataloging, disseminating and maintaining current records of all relative descriptive data required to manage and advertise CG items of supply.

3. Inter-service Supply Support. The coordination between the CG and OGAs required to establish, stock, store and issue an item of supply required by the CG but managed by an OGA. This includes direct supply support, Primary Inventory Control Activity/Secondary Inventory Control Activity (PICA/SICA) and dual management of support.

4. Cataloging Related Programs. Full participation in DLA programs, e.g., Item Standardization Studies, Diminishing Manufacturers Source (DMS) cases, Government Industry Reference Data Edit Review (GIRDER), etc. to ensure that the CG has technical and logistical input into decisions that may impact our mission.

B. **Cataloging Directives.**

1. Federal Logistics Information System (FLIS) Procedures Manual, DOD 4100.39-M

2. Federal Catalog System Policy Manual, DOD 4130.2-M

3. Defense Standardization Manual, DOD 4120.3-M

4. Defense Integrated Materiel Management Manual for Consumable Items, DOD 4140.26-M

5. Defense Automatic Addressing System (DAAS), DOD 4100.29-M

6. Defense Inactive Item Program (DIIP), DOD 4140.32-M

7. Department of Transportation Participation in the Federal Catalog System, DOT 4420.3

8. Supply Policy and Procedures Manual, COMDTINST M4400.19A

9. Wholesale Inventory Management and Logistics Support of Multiservice Used Non-consumable Items, NAVSUPINST 4790.7

10. Federal Catalog System Logistics Data (FRMP 101-30.3), GSA Handbook

C. **Policy.**

1. ICPs shall perform all cataloging functions required to establish and maintain identification, technical and management data for CG managed items of supply.

2. ICPs shall actively interface with all cataloging related OGA activities to safeguard CG interests and prevent a negative impact on our mission.

| 3. ICPs shall establish inter-service supply support
| requirements/requests with OGAs to ensure uninterrupted support and
| maintenance as required. If there is a requirement to dual
| manage, ensure that a memorandum/response from PICA which provides
| the purpose and rationale for managing is enclosed in the stock
| number folder.

| 4. For cost effectiveness, dual stocking shall be kept at a minimum. However, when there is a need, ICPs are authorized to dual stock under the following conditions. If the material,
|
| a. Is CG YARD retail inventory for a project,
|
| b. Is for the repair facility at ARSC,
|
| c. Is for HQ's projects,
|
| d. Is coded as managed (including reparables) by the CG (PICA/SICA),
|
| e. Management transferred from CG to OGA. Temporarily stock till Gaining Item Manager (GIM) is in the position to support the CG. Periodically, check with GIM on support.
|
| f. Is mission or safety critical and reported to the OGA manager under a Quality Deficiency Report; ensure there is documentation in the stock record to support stock. Periodically, check with OGA manager on support.
|
| g. Has a Long Lead Time (usually insurance), or mission/flight critical items,
|
| h. Is managed as consumable to the OGA manager. However, repair calculations make it economical for the CG to repair as an intermediate level reparable,
|
| i. Is type 1, 2, 4 and 6.

CHAPTER 8 - SUPPLY SUPPORT DATA MANAGEMENT

A. Overview. The supply support data management process documents and validates platform level configuration and its associated allowance requirements. This includes all assigned platforms, systems, equipments and equipage defined in COMDTINST 4130.6, Coast Guard Configuration Management policy. The supply support data management process also addresses changes ensuring configuration and technical information control. Following are the products of the ICP generated configuration and supply support allowance process:

a. The Aircraft Material Stocking List (CG-298) provides supply support allowance documentation for aircraft and air stations.

b. The Boat Outfit and System Support (BOSS) provides configuration and recommended supply support allowance documentation for standard boats under 65' in length that have no assigned Operating Facility Accounting Code (OPFAC).

c. The Combined Allowance for Logistics, Maintenance and Support (CALMS) provides Hull, Mechanical & Electrical (HM&E) configuration and supply support allowance documentation for standard CG Cutters 65' in length and larger with an OPFAC.

d. The Consolidated Shipboard Allowance List (COSAL) provides ordnance configuration and supply support allowance documentation of Navy-owned equipment installed at CG units. It also may include configuration and supply support allowance documentation of CG-owned small arms. The ordnance COSAL is often referred to as the CG ordnance CALMS.

e. The Electronics Repair Parts Allowance List (ERPAL) provides supply support documentation for standard electronic equipments installed at CG units.

f. The ERPAL for HM&E equipments (HM&E ERPAL) provides supply support documentation for HM&E electronic equipments installed at CG units.

B. Supply Support Data Management Directives.

1. Long Range Planning of Logistics Support for Operational U.S. Coast Guard Cutters, COMDTINST 4105.4

2. Coast Guard Configuration Management, COMDTINST 4130.6

3. Cutter Configuration Control Board, HQINST 4130.5 (NOTAL)

4. Aircraft Configuration Control Board Process Guide (NOTAL)

5. Logistics Support for Deployed Units, COMDTINST 4080.1

6. Operational Logistics Support Plan (OLSP) Development and Management Responsibility, HQINST 4081.2 (NOTAL)

7. Afloat Supply Procedures Manual, COMDTINST M4400.17

8. Supply Policy and Procedures Manual, COMDTINST M4400.19

9. Coast Guard Standardization Program, COMDTINST 4200.38 (series)

10. Electronics Manual, COMDTINST M10550.25 (series)

11. Electronics Materiel Identification Manual, E/GICPINST M4410.5 (series) (NOTAL)

12. Ships Configuration and Logistics Support Information System (SCLSIS) Technical Specification 909-700 (series)

13. COSAL Use and Maintenance Manual, SPCCINST 4441.170

14. Policy for Navy Support of U.S. Coast Guard, OPNAVINST 4000.79

15. Aeronautical Engineering Maintenance Management Manual, COMDTINST M13020.1 (series)

16. Systems Acquisition Manual, COMDTINST M4150.2 (series)

C. Policy.

1. Platform level configuration and supply support data shall be managed by the Configuration Control Board (CCB) process. See the Aircraft Configuration Control Board (ACCB) process Guide and/or HQINST 4130.5, Cutter Configuration Control Boards for applicable processes.

2. ICPs shall manage the configuration data and related supply support documentation for all platforms assigned under their cognizance. (See detail list of customers, Glossary 2 of this manual.) The tasking will identify the range and depth of the configuration, supply support and documentation required. Configuration Management (CM), Configuration Item (CI) and elements of CM are defined in COMDTINST 4130.6, enclosure (2). This shall include:

   a. Initial preparation and issuance of a platform's configuration and applicable supply support documents,

b. Updating and distributing the configuration and supply support data changes required to maintain the document, and

c. Providing training as required.

3. ICPs shall review Allowance Change Requests (ACRs) and forward them with recommendations including resource impact to the approving authority.
Note: The approving authority is normally the facility manager. This authority may be delegated in writing to the ICP.

4. ICPs are the receiving points for all Configuration Change Requests/Reports (CCRs). They shall review the CCRs and take appropriate action:

a. CCRs requiring approval shall be forwarded to the appropriate CCB with recommendations including resource impact,

b. If the CCR is approved, make adjustments to the configuration and supply support documents as applicable, and

c. If the CCR does not meet the criteria addressed in paragraphs 8.C.4.a and b above, no action is required.

5. ICPs, in accordance with the applicable directives, shall periodically validate the configuration and supply support documents of the operational units within their cognizance.

6. ICPs shall, at regular intervals, issue revised configuration and supply support documents to the operational units under their cognizance.

CHAPTER 9. SPARE PARTS BREAKOUT (SPBO) PROGRAM

A. **Overview**.

1. The SPBO program is a detailed technical research process focused on identifying competitive sources for parts that were previously purchased from a sole source. Since significant funds are expended for acquisition and management of parts, it is imperative we seek as much competition as possible.

2. The SPBO program at the CG ICPs has the following objectives:

   a. Enhance competitive procurements,

   b. Increase availability,

   c. Improve reliability, and

   d. Lower costs.

B. **Spare Parts Breakout Directives**.

1. Defense Federal Acquisition Regulation Supplement (DFARS), Appendix E - DOD Spare Parts Breakout Program

2. Spare Parts Breakout (SPBO) Program, COMDTINST 4408.8

3. Reporting Suspected Overpriced Parts, COMDTINST 4408.7

4. Spare Parts Control, SUPCENCBINST 4408 (series) (NOTAL)

C. **Policy**. ICPs shall:

1. Develop in-house procedures to accomplish the responsibilities and objectives outlined in the SPBO directives listed above,

2. Perform a SPBO limited/full screening of all spare parts carried in their inventory that are subject to breakout,

3. Assign Acquisition Method Codes (AMCs) and Acquisition Method Suffix Codes (AMSCs) to all spare parts maintained that are subject to breakout, and

4. Accumulate appropriate data and submit SPBO reports to G-SLP via Commandant (G-SEN or G-SEA) annually as required by COMDTINST 4408.8.

CHAPTER 10. INVENTORY MANAGEMENT

A. **Overview**.

1. The ICP inventory management process involves obtaining, managing and delivering items of supply unique to CG platforms/systems/equipment.

2. Inventory Managers (IMs) are assigned the primary responsibility for the management of assigned items of supply. IMs obtain and distribute material in such a manner to provide effective and efficient supply support to their customers. There are two different categories of supply items:

   a. Demand Item - An item of supply that is procured and stocked and replacement is predicted through normal usage. Inventory stocking levels are based on known or anticipated demands.

   b. Insurance Item - An item of supply which no replacement is predicted through normal usage. However, should a casualty occur, lack of a replacement would seriously degrade the operational capability of the platform. Therefore, a minimum quantity is procured and stocked for insurance purposes.

3. Inventory initial stock and replenishment is funded by two (2) processes, Supply Fund (SF) and Appropriation Purchase Account (APA).

   a. SF is a revolving funding process which inventories are replenished with funds generated by sales.

   b. APA is a funding process which initial and replenished inventories are procured with annual OE or AC&I funds.

4. The inventory management process is influenced by many variables, such as:

   a. The provisioning process,

   b. Funding levels and source,

   c. Operational criticality ,

   d. Usage and projected demand data,

   e. Projected material availability over the life cycle of the item,

f. Procurement and repair lead time, and

g. Reparability of the item of supply.

B. **Inventory Management Directives**.

1. Code of Federal Regulations (CFR), Chapter 41, Subpart 101-27.3

2. Spare Parts Breakout (SPBO) Program, COMDTINST 4408.8

3. Reporting Suspected Overpriced Parts, COMDTINST 4408.7

4. Depot Maintenance Interservice Agreements, OPNAVINST 4790.14

5. Supply Policy and Procedures Manual, COMDTINST M4400.19

6. Afloat Supply Procedures Manual, COMDTINST M4400.17

7. Naval Engineering Manual, COMDTINST M9000.6 (series)

8. Long Supply Review, Retention, and Disposal, SUPCENCBINST 4441.0 (series) (NOTAL)

9. Modification of Economic Order Quantity, SUPCENCBINST 4440.1 (series) (NOTAL)

10. Policy for Navy Support of U.S. Coast Guard, OPNAVINST 4000.79

11. E/GICP Appropriation Purchase Account (APA) Repairable Electronics Program, E/GICPINST 4408.1 (series) (NOTAL)

C. **Policy**. ICPs shall develop and document cost effective inventory management processes that allow them to sustain their assigned platform/system/equipments. ICPs shall manage their respective inventories in the following manner:

1. CG demand and insurance items, consumable and reparable, under the cognizance of ARSC shall be managed as APA items, free issue.

2. CG demand items, consumable and reparable, under the cognizance of ELC shall be initially managed as APA items. Consumables shall be pay as you go. Usage data for consumables shall be monitored for possible item transfer to SF management.

a. Consumable APA managed items experiencing four (4) or more demands within one (1) year shall become a candidate for transfer to SF management.

b. Consumable APA managed items experiencing eight (8) demands within a two (2) year period shall be transferred to SF management.

c. Reparable APA managed items may be free issue or pay as you go. This shall be determined by the cognizance ICP.

3. CG insurance items under the cognizance of the ELC shall be APA managed items, free issue.

4. Demand item inventory levels shall be based on Economical Order Quantity/Economic Repair Quantity (EOQ/ERQ) principles best suited to the commodity of supply managed. The EOQ/ERQ model used must be fully documented. Departure from EOQ/ERQ models must be approved and documented for future reference. Cost to hold values are very important variables in the Economic Order Quantity (EOQ) calculation. This cost reflects the monetary penalty to hold inventory in anticipation of its future use. Cost to hold valuation process and summary is explained under FIGURE 2.

5. Insurance item stocking levels shall be determined by the method addressed in FIGURE 1.

6. Long supply and insurance item inventories shall be stratified and documented at least quarterly.

7. Reparable programs shall be developed and maintained (see Chapter 11, Repair Programs, of this manual).

8. Inter-service agreements shall be entered into as necessary to foster supply support.

9. PICA/SICA and/or dual management supply support arrangements with OGAs shall be entered into as necessary to meet customer requirements.

10. Position inventory as necessary to enhance supply support.

11. Dispose of excess material through the Defense Reutilization and Marketing Office (DRMO).

COMPUTING NUMERIC STOCKAGE LEVEL FOR INSURANCE ITEMS

A. Basic Level. Quantities extracted from the following matrices are the basic inventory quantities, based on the installed population and procurement/repair lead-time.

25 or less platforms

Installed population per platform X Applicable value under procurement lead time	procurement/repair lead time in months				
	0-6	7-12	13-18	19-24	25+
	1	1	1	2	2

More than 25 platforms

Installed population per platform X Applicable value under procurement lead time	procurement/repair lead time in months				
	0-6	7-12	13-18	19-24	25+
	1	2	2	2	2

Should an insurance item cross platforms and the installed quantity vary, the minimum inventory level shall be based on the platform with the largest number of installed items.

B. Exceeding the above levels. The quantities indicated in the above matrices normally provide an adequate numeric stocking level for insurance items. However, the quantities may be exceeded based on the Supply Manager's (as defined in the ECONOP) documented need or forecast, the supply status of the item, investment costs and the expected cost of non-availability. The Supply Manager shall document the circumstances and retain for future reference.

FIGURE 1

COST TO HOLD VALUATION

1. Determine the boundaries for the Cost to Hold Process.
2. Determine the Investment Cost, which is the current interest paid on 10 Year Treasury notes.
3. Obtain the value of wholesale and retail inventory via ALMIS or FLS queries.
4. Obtain the value of inventory transferred to DRMO via ALMIS or FLS queries.
5. Determine the Obsolescence Rate by dividing the DRMO transfers by the inventory value.
6. Obtain the warehouse rental costs (apply to ELC only).
7. Determine warehouse personnel costs by identifying personnel involved in the process.
8. Obtain the operating costs of the warehouse.
9. Obtain the applicable costs related to maintaining the remote warehouses.
10. Total the costs obtained in steps six (6) to nine (9).
11. Obtain the Storage Cost Percentage by dividing the step ten (10) total by the inventory value.
12. Obtain the inventory gains and losses via ALMIS or FLS queries.
13. Obtain the Other Losses Percentage by dividing the net gains/losses by the inventory value.
14. Add the Investment Cost, the Obsolescence Rate, the Storage Cost Percentage and the Other Losses Percentage to obtain the Total Cost to Hold Percentage.

COST TO HOLD SUMMARY

1. INVESTMENT COST:

10 Year Treasury Note Rate (Month/Year)	**0.00%**

2. OBSOLESCENCE RATE:

a.	Transfers to DRMO for FY 'XX (AMMIS or SCCR Query and MSAS Reports)	$0.00
b.	Inventory Value (ARSC or ELC and Yard General Ledgers)	$0.00
c.	Obsolescence Percentage (Transfers to DRMO divided by Inventory Value)	**0.00%**

3. STORAGE COSTS:

a.	Columbia Warehouse Rental Costs (MIPR with GSA)	$0.00	
b.	Personnel Costs Curtis Bay/Columbia (Warehouse Personnel not included in CTO portion – excluding Overhead)	$0.00	
c.	Operating Costs Curtis Bay/Columbia (3000DH & 3000DI accounts from FYXX Target Rept)	$0.00	
d.	Remote Warehouses (Puget Sound & Barstow) (MIPR with GSA)	$0.00	
e.	Grand Total Storage Costs (Sum 3a-3d)	$0.00	
f.	Inventory Value (ELC and Yard General Ledgers)	$0.00	
g.	Storage Cost Percentage (Grand Total Storage Costs divided by Inventory Value)		**0.00%**

4. OTHER GAINS/LOSSES:

a.	Inventory Gains (ALMIS or FLS Queries and MSAS Reports)	$0.00	
b.	Inventory Losses (ALMIS or FLS Queries and MSAS Reports)	$0.00	
c.	Net Gain (Gains minus losses)	$0.00	
d.	Inventory Value (ARSC or ELC and Yard General Ledgers)	$0.00	
e.	Other Gains/Losses Percentage (.02)% (Net Gain divided by Inventory Value)		**0.00%**

5. **GRAND TOTAL COST TO HOLD PERCENTAGE:** **0.00%**
(Item 1 + 2c + 3g + 4e = 5)

FIGURE 2

CHAPTER 11 - REPARABLES PROGRAMS

A. Overview. Many equipments, assemblies and subassemblies are candidates for the reparable program. The repair of an unserviceable item, as an alternative to replacing it with a new one, is a method of supply support that may be an economical and an effective means of satisfying maintenance requirements. However, the fact that an item can be repaired and returned to service does not imply it is always economical or efficient to do so. The review and decision to repair an item must be based on several parameters; preventive and corrective maintenance support outlines, product availability, ERQ, operational requirements and sound economic principles. The initial determinations and level to repair a reparable candidate are normally determined before or during the initial provisioning process. However, as some items progress through their life cycle, they may meet the reparable criteria as they become obsolete and replacement is no longer available or cost effective. ICP's reparable programs address only Depot Level Repairs (DLRs) done under their cognizance.

B. Reparables Program Directives.

1. Specification Development Manual, COMDTINST 4121.3

2. Depot Maintenance Interservice Agreements, OPNAVINST 4790.14

3. Supply Policy and Procedures Manual, COMDTINST M4400.19

4. Afloat Supply Procedures Manual, COMDTINST M4400.17

5. Naval Engineering Manual, COMDTINST M9000.6 (series)

6. E/GICP Appropriation Purchase Account (APA) Reparable Electronics Program, E/GICPINST 4408.1 (series) (NOTAL)

7. E/GICP Appropriation Purchase Account (APA) Reparable Electronics Program, E/GICPINST 4408.3 (series) (NOTAL)

C. Policy.

1. ICPs shall develop and maintain an effective DLR program with well documented procedures. Every CG unique reparable item of support shall be considered a reparable program candidate and reviewed.

2. The candidate review process shall consider the maintenance support outline, resource requirements, material availability, production lead and/or repair turn around time, ERQ and the customers operational readiness requirements before entering a candidate into the reparable program.

3. The results of the reparable support determinations review shall be published via the Source, Maintenance & Recoverability (SM&R) codin the appropriate allowance document of the operational unit.

4. ICPs may enter into rotatable pool agreements with maintenance/support managers as necessary to improve supply support and reduce costs.

    a. Item of supply candidates for rotatable pool management must meet all of the following criteria:

        (1) Managed as a Mandatory Turn-in Reparable (MTR) item of supply,

        (2) Have a average annual demand rate that it is more efficient to fill using a rotatable pool and system stock inventory than just system stock inventory alone,

        (3) Be an item of supply which has several cycles of useful life, and

        (4) Meet any other additional criteria unique to the rotatable pool candidate or the platform it supports.

    b. The rotatable pool custodian is responsible for repairs when the supply item is in rotatable pool status.

    c. Rotatable pool visibility and machinery history shall be maintained by the ICP.

CHAPTER 12 - SUPPLY SUPPORT REVIEW PROGRAM

A. Overview. Often, after a platform is fielded, the operational mission and/or maintenance requirements change and the initial supply support projections no longer meet program requirements. Also, as a platform ages and enters different life cycle phases, supply support requirements change. For these reasons and others, supply support must be reviewed at regular intervals.

B. Supply Support Review Program Directives.

1. Long Range Planning of Logistics Support for Operational U.S. Coast Guard Cutters, COMDTINST 4105.4

2. Coast Guard Standardization Program, COMDTINST 4200.38 (series)

C. Policy.

1. ICPs shall maintain a supply support review program for each platform under their cognizance Supply support reviews shall ensure that adequate supply support is in place or initiate a reprovisioning action. This is designed to provide adequate supply support during the sustainment life cycle.

2. The supply support review program shall be the basis for documenting funding and other resource adjustments required to sustain adequate platform supply support.

3. Supply support reviews shall be conducted at scheduled intervals per ICP directives.

CHAPTER 13 - WAREHOUSE MANAGEMENT

A. **Overview**. Warehouse management encompasses both care of material and physical asset accountable aspects of OM&S and inventory, both of which directly affect operational readiness. There are many functions and interrelationships required to ensure proper warehouse management, such as:

1. Accountability. The warehouse is responsible for physical accountability of material from the time the material is received at the warehouse to the time the material is issued to a user, disposed of, etc.

2. Physical Inventory. The physical inventory process includes physical count, stock rotation and location surveys. The process also provides an effective and efficient accounting of day-to-day decisions that affect inventory levels, receiving, Quality Assurance (QA), stocking, handling, distribution, repairs and disposal (see Chapter 16, Physical Inventory, of this manual).

3. Quality Assurance. QA is built into all warehousing and supply management functions (see Chapter 14, Quality Assurance (QA), of this manual).

4. Security. Much of the material received, stored, issued and shipped creates an environment in which possible pilferage/loss is a constant concern. For these reasons and to ensure mission accomplishment, comprehensive security measures are required for the protection of items of supply. Measures, such as locking devices, intrusion detection devices, protective lighting, access control and personnel training, are required to sustain an effective security management program.

5. Hazardous Material (HAZMAT). HAZMATs are materials, which by virtue of their inherent characteristics require additional control to ensure adequate safety to life and property. They are identified at the time of procurement and packaged, packed, marked and stored to provide the proper degree of protection. The handling and transporting of hazardous materials are outlined in COMDTINST M4610.5.

6. Packing and Preservation. Items of supply require protection from deterioration and damage during storage, shipment and handling. The packing and preservation process provides the proper degree of protection required at the minimum cost.

7. Traffic/Shipping. The traffic/shipping process is the preparation, packing, marking and shipping of CG items of supply in such a way that the safe delivery to the customer is assured.

B. **Warehouse Management Directives**.

1. Storage and Materials Handling, DOD Regulation 4145.19-R-1

2. Shelf-Life Management Manual, DOD 4140.27-M

3. Industrial Security Manual for Safeguarding Classified Information, DOD Manual 5220.22-M

4. Information Security Program Regulations, DOD Regulation 5200.1-R

5. Industrial Security Regulations, DOD Regulation 5220.22-R

6. Code of Federal Regulation (CFR), Chapters 29 and 49

7. Preparing Hazardous Materials for Military Shipment, NAVSUP PUB 505/MCO P4030.19/DLAM 4145.3

8. Inspection, Packaging, Handling, Storage and Transportation Handbook, COMDTINST M4450.1 (series)

9. Transportation of Freight, COMDTINST M4610.5

10. Transportation Acquisition Regulations (TAR)

11. MILSTRIP Manual, DOD 4000.25-2-M

C. **Policy**.

1. The ICPs shall establish and maintain inventory records, financial and physical safeguards over warehoused material within their cognizance of operation.

2. Items of supply in storage shall be maintained in ready-for-issue condition to minimize the need for inspection, testing and represervation at the time of shipment and to maintain readiness at an optimum level.

3. Items of supply shall be preserved, packed and marked as required prior to placement into storage and stored in an appropriate storage facility and environment.

4. Packaging and preservation inspections shall be conducted at regularly scheduled intervals as required. Material found to be deteriorated or in need of represervation shall be restored to ready-for-issue condition as required.

5. Items of supply requiring periodic functional and/or shelf life testing shall be inspected as required, then repackaged and represerved to a ready-for-issue condition.

6. Physical inventories of OM&S and inventory shall be conducted to ensure accuracy of items of supply. The policies, procedures and reporting requirements for physical inventory contained in Chapter 16 shall be followed.

7. Hazardous materials shall be procured, marked, handled, stored, shipped and disposed of per applicable directives and regulations. ICPs shall procure and stock only the minimum quantities of hazardous materials necessary to satisfy their customer's operational requirements.

8. ICPs shall develop and manage a traffic/shipping and receiving program that:

    a. Receives materials, performs inspections per the contractual requirements and inspects for obvious shipping damage (see Chapter 14, Quality Assurance (QA), of this manual),

    b. Provides transportation sources. Schedules, routes, tracks and expedites shipments, including priority and local pickup and delivery, and

    c. Ensures that packing as well as the shipping containers protect their contents during shipment so that materials are delivered to the customer without damage.

CHAPTER 14 - QUALITY ASSURANCE (QA)

A. Overview. The QA process ensures that the CG solicits and awards contracts for the correct products and services, and the products offered comply with the contractual requirements. The program provides methods of verifying all phases of the contractor's manufacturing processes; inspections, certified testing, personnel qualifications and documentation. The QA process also ensures that the products are packaged, delivered and properly warehoused. (See Chapter 13, paragraph C of this manual.) To accomplish its tasks, the QA process must interact with various other processes, mostly procurement and warehousing/supply management.

B. Quality Assurance Directives.

1. Federal Acquisition Regulations (FAR)

2. Specification Development Manual, COMDTINST M4121.3

3. Comptroller Manual Vol. X, Quality Assurance, COMDTINST M4855.1

4. Defense In-Plant Quality Assurance Program, DSAH 8200.1

5. SCCB Contract Quality Assurance, CHQASINST 4855.2 (series) (NOTAL)

C. Policy

1. ICPs shall ensure that QA is appropriately addressed when soliciting for products and services. This may include:

   a. Ensuring that applicable QA standards are included in all contractual agreements,

   b. Reviewing Statements of Work,

   c. Performing pre-award and post-award contract/contractor surveys,

   d. Conducting Contractor Initial Contact (CIC) quality audits, and

   e. Reviewing contractor's procedures to ensure they conform to the contractual requirements.

2. ICPs shall perform QA inspections as required by the contract. The inspections may be at point of origin and/or the receiving location. This may include:

a. Conducting various material inspections, such as first article inspection and/or performing/witnessing performance tests, to insure the product or services conforms to contract requirements,

b. Ensuring packaging and packing conforms to contract requirements and that no obvious shipping damage has occurred, and

c. Ensuring that all contractually required identification markings and documentation accompany the deliverable (this is a critical element of the aviation QA process).

3. ICPs shall conduct and/or assist OGAs as necessary in various QA investigations to ensure that the U.S. Government receives the products and services contracted for. Areas of consideration shall include but not be limited to: Operational critical parts, bogus parts, substandard material, use of correct specifications and markings.

4. ICPs shall ensure warehouse QA programs are installed to ensure the products and services delivered meet the customers requirements.

5. The QA process shall investigate customer complaints and deficiency reports, identify the reason for the complaint report and forward to the appropriate activity for corrective action. Also, conduct follow-up surveys to ensure that corrective action was taken and the deficiency corrected.

CHAPTER 15. MEASUREMENT AND REPORTING REQUIREMENTS

A. **Overview**. Measurement is the process that allows an organization to determine if its processes are performing as intended. Measuring external customer satisfaction and on time delivery of products and services allows us to know if we are doing the right thing.

B. **Measurement and Reporting Requirements Directives**.

1. The Commandant's Direction, Goal 7, COMDTINST 16010.12.

2. Coast Guard Measurement Strategy and Responsibilities, COMDTINST 5224.9 (series).

C. **Policy**.

1. ICPs shall develop and maintain a measurement process in accordance with the directives in paragraphs 15.B.1 and 2 listed above.

2. ICPs shall develop and provide to Headquarters the following reports:

   a. Quarterly Management Overview (QMO) as directed by Commandant (G-SEN) or (G-SEA).

   b. Status on supply operations as directed by Commandant (G-SEN) or (G-SEA), copy to G-SLP as appropriate.

CHAPTER 16 - PHYSICAL INVENTORY CONTROL PROGRAM

A. **OVERVIEW**. The physical inventory control program addresses the policy, procedures, accountability and responsibilities for maintaining Operating Materials and Supplies (OM&S)(free issue tangible personal property), inventory (tangible personal property held for sale) and YARD Fund (YF) Owned Retail, at the United States Coast Guard (USCG) Engineering Logistics Center (ELC) and the Aircraft Repair and Supply Center (AR&SC). Unless otherwise specified, any reference to "inventory" in this chapter and enclosures (2) and (3) includes OM&S, inventory, and YF retail material. **Note:** Current Coast Guard automated Supply and Financial systems can not comply at this time with all the policy and procedures published in this Chapter and Enclosure (2) and (3). However, these systems are in the process of being programmed to comply.

1. The basic physical inventory elements include:

   a. conducting physical inventories,

   b. performing location surveys/reconciliations,

   c. researching inventory discrepancies and causes for adjustments,

   d. reconciling accountability record variances (e.g., physical counts), and

   e. maintaining accurate supply system inventory and accounting records (including Departmental Accounting Financial Information System (DAFIS)).

2. In addition, standard inventory and reporting procedures are established to identify and compute performance measures on the effectiveness of physical inventory control.

3. The USCG Physical Inventory Control Program complies with:

   a. the Government Management and Reform Act (GMRA) Public Law 103-356 dated Oct 94,

   b. the Government Performance and Results Act (GPRA) Public Law 103-62 dated Aug 93,

c. the Statement of Federal Financial Accounting Standards (SFFAS) #3, "Accounting for Inventory and Related Property", and

d. the Federal Financial Management System Requirements (FFMSR-7) Inventory Systems dtd Jun 95 (includes the Chief Financial Officer (CFO) Act of 1990, and the Office of Management and Budget (OMB) Circulars A-123 and A-127).

B. PHYSICAL INVENTORY DIRECTIVES.

1. DOT Order 4420.5 dtd 1978

2. MILSTRAP Manual, DOD 4000.25-2-M

3. MILSTRIP Manual, DOD 4000.25-1-M

4. Code of Federal Regulation 41 CFR Chapter 101

5. Storage and Materials Handling, DOD Regulation 4145.19-R-1

6. Shelf-Life Management Manual, DOD 4140.27-M

7. Property Management Manual, COMDTINST M4500.5 (series)

8. Supply Policy and Procedures Manual, COMDTINST M4400.19(series)

9. Physical Security Program, COMDTINST M5530.1(series)

10. Inspection, Packaging, Handling, Storage and Transportation Handbook, COMDTINST M4450.1 (series)

C. POLICY.

1. ICPs shall conduct in the 1st, 2nd, and 4th quarter physical inventory cyclic counts or random statistical sample counts, and 3rd quarter a random statistical sample count. The 4th quarter cyclic or random statistical sample count will be conducted after close of business on

30 September. Count results shall be reported on the Inventory Control Effectiveness (ICE) report (enclosure 3) to Commandant (G-SEN) or Commandant (G-SEA), copies to Commandant (G-SLP) and Commandant (G-CFM) by 30 Jan, 30 Apr, 30 Jul, and 30 Oct.

2. The American Society for Quantity Control, ANSI/ASQC standard Z1.4-1993 with a 90% confidence level will be used to determine the random statistical sample size. The 3rd quarter random statistical sample count shall be within the minimum acceptable performance standards listed in paragraph 5.

3. If the results of the 3rd quarter random statistical sample count is not within the performance standards, a wall-to-wall count shall be conducted after close of business on 30 September, to ensure all items on-hand as of 30 September are included in count and reported to Commandant (G-SEN) or Commandant (G-SEA), copies to Commandant (G-SLP) and Commandant (G-CFM) by 30 Oct on the ICE report.

4. OM&S, inventory and YF Retail will be statistically sampled individually. The results of the sample shall be reported on the Total Item Inventory Records (TIIRs) by end of fiscal year. Reconciliation of inventory counts to stock records and/or TIIRs and financial records (including DAFIS General Ledger) shall be completed and records adjusted within two weeks after the physical count is completed or upon receipt of approval of survey for losses that must be approved by the cognizant office at Headquarters.

5. The minimum acceptable performance standards are as follows:

   a. total inventory value of items (NSN/CAN/PN) with a unit price >$25,000: 98%.

   b. total number of items (NSN/ACN/PN) sampled with a unit price <$25,000 (see para 8.b.): 90%.

   c. total quantity for OM&S and inventory (see para 8.b.): 95%.

6. The minimum acceptable performance goals are as follows:

   a. location survey sampling (see para 8.b.): 97%

   b. materiel denial: not greater than 1%

   c. location audit program: 97% (see footnote).

   d. receipts posted within the time standard: 90%

   e. receipts stored within the time standard: 90%

7. The ICP shall follow the physical inventory procedures and reporting requirements prescribed under enclosures (2) and (3) for conducting a physical inventory, reconciling, recording and reporting results on the Inventory Control Effectiveness (ICE) report. The ICP comptroller shall certify the physical inventory results on the ICE report and the commanding officer shall approve the results in writing. Separate procedures and reporting requirements will not be developed or used unless a waiver is approved by Commandant (G-SLP).

8. ICPs shall maintain for three years the physical inventory plan, approved ICE report, all financial and asset reports that were reported to DAFIS and documentation (i.e., count sheets, reconciliation research and recorded adjustments).

9. Yard Fiscal Department shall maintain financial and asset accountability and report financial results to DAFIS General Ledger within two weeks after physical count is completed or upon receipt of approval of survey for losses that must be approved by the cognizant office at headquarters.

Encl. (1) to COMDTINST M4121.4

INQUIRY FORM

To: Commandant (G-SLP)

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(Signature)

Telephone Number(____)_____ _____

_____

Commandant (G-SLP)
U.S. Coast Guard
2100 Second Street SW
Washington, DC 20593

PHYSICAL INVENTORY PROCEDURES

1. **Responsibility**. The ICPs are responsible for materiel received and stored in each of their respective warehouse facilities and materiel on their Total Item Inventory Record (TIIR). This includes: care, custody, receipt, storage, issue, disposal, location survey, location reconciliation, internal control checks, research and resolution, supply discrepancy report initiation, safeguarding materiel on their TIIR stored in their facilities, and investigating and assessing financial liability for loss, damage, and destruction of Government wholesale/retail inventory.

2. **Maintaining Accountability**.

   a. The ICPs will maintain accountability of inventory on their TIIRs. This encompasses inventory in each of their respective storage facilities and materiel not in their physical custody but on their TIIRs, including materiel that is: due in, on loan, in transit, in organic maintenance facilities (repair/overhaul), reported assets in the custody of the users (including air stations and rotatable pools), received at the stock point with no due-in established on TIIR, and in a contractor's custody for repair/overhaul (including test, assembly, disassembly, or modification).

   b. Additionally, the TIIR shall identify: unit price, unit of issue, location, nomenclature, quantity on hand, condition of materiel, commodity code/color code (retail, the National Stock Number (NSN) or Activity Control Number (ACN) or Part Number (PN) or Local Control Number (LCN), and any additional information the ICP may want to include for their internal use. NOTE: Currently, this does not include unit shoreside and shipboard inventory. In the future, the Fleet Logistics System (FLS) will include visibility and accountability of unit shoreside and shipboard inventory. Once the FLS is established within the Coast Guard logistics system, the ELC will have accountability of unit shoreside and shipboard inventory with a unit price of >$1,000.

3. **Reconciling TIIR with Financial Accountability Records**. In planning a system to account for inventory, establishing a system of financial controls over materials is essential. Such controls include but are not limited to:

a. proper segregation of duties to prevent one individual from having control over ordering, receiving, issuing, and accounting for material,

b. scheduled physical inventories with reconciliation of physical counts to financial records reconciling TIIR to financial records, as prescribed by Title 2, Government Accounting Office (GAO) Accounting Standards. In order to meet these objectives, the ICP inventory accounting system shall:

(1) Limit the incidence of inconsistent logistics and financial amounts. If out-of-balance conditions occur (a non-integrated system where receipts/issues do not automatically post), provisions must be made for the financial system and the source of logistics system records to be reconciled monthly. This does not apply to ARSC since their logistics and financial systems are integrated. ELC will have a complete integration of logistics and financial systems under FLS.

(2) Establish controls to ensure consistent processing of all inventory transactions. These controls should validate that all transactions are processed in twenty-four hours, the amounts are accurate, and unprocessed exception transactions are retained until corrected.

(3) Provide for the proper physical storage of materials, identification, and accumulation of acquiring, moving, storing, controlling, protecting, managing, packing and shipping inventory cost data for management decision making (e.g., computation of measures of effectiveness).

(4) Provide financial data needed by managers for ICPs internal control purposes.

(5) Provide information necessary for fiscal management decisions related to funding of inventories, (i.e., available balances, projected inventory acquisitions, undelivered orders, unfilled orders, lead times, and other financial information needed by fund managers).

4. **Discrepancies**. ICPs shall ensure that discrepancies between the actual physical count of materiel and the storage and/or TIIR on-hand balance are researched and resolved in accordance with Figure 2.

5. **Record Keeping**. ICPs shall maintain quantitative balance records for all materiel on their records regardless of ownership. Stock point activities with an integrated system shall maintain detailed transaction histories of TIIR records to support the inventory balance records. Stock point activities with a nonintegrated system will maintain detailed transaction histories of storage records and TIIR records. Maintenance of these records shall provide the capability to detect theft or diversion of materiel and improve the ability to determine the cause of inventory variances for corrective action.

6. **Internal Control**. ICPs will establish an internal control program with the purpose to assist management in identifying human, procedural, or system errors, which adversely affect record accuracy, and to achieve better control over physical materiel and warehousing practices. Within the scope of this internal control program, work processes directly related to the control of physical materiel will be monitored for maintaining quality levels and performance evaluated on improvement not numerical standards. All internal control programs will include:

   a. Warehousing practices - identify storage practices, stock rotation, shelf-life management; and materiel in storage, location accuracy and re-warehousing projects.

   b. Receiving practices - identify accuracy of documentation, materiel identity, quantity, and supply condition code; time standard for processing receipts; and verification of daily input data to the location system.

   c. Issuing practices - review legibility of issue documents; accuracy of stock selection as to identity, quantity, unit of issue, shelf life, supply condition code, marking of outgoing shipments; and release to carrier.

   d. Validity of automated data - review for accuracy of receipt, issue, and adjustment transaction data entries against input documentation.

   e. Inventory practices - review for accuracy in inventory counts, location surveys, location reconciliation corrective actions, causative research, and adjustment at both the owner/manager and storage activities.

   f. Catalog practices - identify catalog change processing, accuracy, and timeliness, using the affected recorded location as the universe.

g. Locator file updates - identify accuracy of changes posted to the locator file (e.g., all additions, deletions, and changes to unit of issue, supply condition code, shelf life, etc.).

h. Supply Discrepancy Report (SDR) (formally Report of Discrepancy (ROD)) processing - identify the time it takes to process and check the accuracy of ROD initiation, follow-up and reply, investigative research for identification and correction of supply errors, adjustment of accountable and financial records, and preparation of financial liability investigation of property loss reports.

i. Logistics reassignment processing - determine if the logistic reassignment actions were completed.

j. Suspended asset processing - determine timeliness of quality assurance to reclassify suspended (supply condition codes J, K, L, and Q) materiel.

7. **Performance Standards**. Performance standards for physical inventory counts and values are stated in Chapter 16-C.

8. **Validating Performance**. Guidelines for evaluating performance standards are as follows:

a. Record only one error per stock number, per total quantity for each NSN/ACN, per location when locator delete, or locator establish, or locator record correction for the same location (i.e., incorrect location).

b. If after a 3rd quarter sampling, inventory results are not within the performance standards (para. 7); a wall to wall physical inventory of the population from which the sample was selected will be performed and reported in accordance with enclosure (2) para.1.

c. Time Standard for Processing Receipts: One objective of the MILSTRAP system is to process receipts through the storage activity, regardless of geographical location, and reflect them on both the locator and the accountable records with minimal delay. Wholesale/retail inventory direct turnover receipt processing performance will, therefore, be measured in the following segments:

(1) Date materiel is turned over by the vendor/carrier to the designated receiving activity to date when storage location/proof storage is posted in storage activity records. Note: This procedure is only required when two records are kept.

(2) Materiel is considered to be in storage when it reaches the first location (either temporary or permanent). This does not include materiel received at Defense Contract Management Command (DCMC) receiving locations.

(3) Date materiel is turned over by the vendor/carrier to the designated receiving activity to date of posting to the TIIR.

(4) Recording asset receipts and making asset records visible from the point of inspection and/or acceptance normally shall be accomplished within 24 hours (holidays and weekends excepted). The accounting and finance office shall be notified of the item receipt within the 24-hour period.

(5) Once materiel is posted to SCCR, the ELC can locate an item through locator data and can be issued in response to materiel release documentation.

(6) MILSTRAP performance standards for processing receipts through these time segments are as follows:

    (a) Receipts from new procurement (ELC Document Identifiers (DI) D4S, D4U, D6T, D6U, D6V and D6Z); and redistribution (ELC DI D6K); will be processed through segments (1), (2) and (3) (above) within seven calendar days.

    (b) All other receipts (ELC DI D6A) will be processed through segments (1), (2) and (3) (above) within ten calendar days.

    (c) When computing the overall performance against the above time standards, include receipt transactions pending for a long period of time prior to posting/storing (e.g., receipts pending SDR/or Quality Deficiency Report (QDR)).

9. **Reporting Requirements**. The ICPs shall:

   a. Submit a copy of their physical inventory plan by 30 September to COMMANDANT (G-SEN) or COMMANDANT (G-SEA) with a copy to COMMANDANT (G-CFM) and COMMANDANT (G-SLP) for the upcoming fiscal year. The ICP will notify COMMANDANT (G-SEN) or COMMANDANT (G-SEA), COMMANDANT (G-CFM) and COMMANDANT (G-SLP) if the plan is modified. This will ensure that required physical inventories can be coordinated with the DOT IG auditors as appropriate.

   b. Submit an Inventory Control Effectiveness (ICE) Report by 30 January, 30 April, 30 July and 30 October to COMMANDANT (G-SEN) or COMMANDANT (G-SEA) with a copy to COMMANDANT (G-CFM) and COMMANDANT (G-SLP). This report is for each quarterly period ending 31 December, 31 March, 30 June, and 30 September for all materiel identified in the physical inventory plan or for all material if a complete physical inventory is conducted.

   c. The ELC will report two separate ICE reports, one report for wholesale inventory and one report for YF retail. Include with the ICE report a narrative analysis identifying trends, accomplishments, significant comments on internal system performance, description of problems, actions in process or taken to correct the problem and dates when the problem will be corrected. Problems in reporting ICE data should also be highlighted in the ICE Report until the problems are corrected.

   d. Ensure the accounting offices maintain detailed records to support accounts payable and receivable balances. Report and reconcile end of year inventory records to DAFIS by 30 October.

10. **Item Management/Control**. USCG materiel is managed and controlled by stock number, quantity, condition code and expiration date; therefore, physical inventories shall be conducted and the results reported to owners (i.e., CG YARD)/managers by stock number, quantity, condition code and expiration date (required for all shelf life items).

11. **Inventory Program Accomplishment**. ICPs will monitor program accomplishment throughout the fiscal year to ensure that the performance standards in Chapter 16, paragraph C are met.

12. **Pre-inventory Plan**. The potential for count inaccuracies will be reduced by conducting, at a minimum, pre-inventory planning to include:

a. Actions to ensure location integrity by correcting such situations as unbinned/loose materiel; questionable identity of materiel in location; and single locations containing multiple supply condition codes and inadequately labeled shelf-life items.

b. Document cleanup to ensure that receipts, adjustments, transaction reversals, and other transactions are posted to the TIIR and that in-process receipts are stored in location prior to the established physical inventory cutoff date.

13. **Scheduled Inventories**. There are four scheduled physical inventories. They are: cyclic, statistical sample, wall-to-wall and controlled items.

a. Cyclic inventories will be scheduled and conducted internally at the ICP. Cyclic counts help the ICP determine what type of errors are occurring and possibly if a process needs to be developed or modified.

b. A random statistical sample will be conducted in the 3rd quarter. The American Society for Quantity Control, ANSI/ASQC standard Z1.4-1993 with a 90%

4 confidence level will be used to determine the random statistical sample size. If the results of the sample are within the performance standards indicted in Chapter 16, Policy, the ICP does not have to do a wall-to-wall physical inventory count. If the results of the random sample are not within the standards, a wall-to-wall count of all OM&S and inventory will be conducted in the 4th quarter.

c. ICPs shall physically inventory all items with a unit price $25,000 every year. Items with a unit price <$25,000 can be randomly selected (see para. b. above sample methodology) for physical inventory. Location survey sampling will also be accomplished in the same manner, but with a confidence level of 97%. Performance Standards and goals are IAW Chapter 16, para. C.

d. Controlled Inventory Items. The following controlled inventory items require a complete physical inventory annually and do not qualify for use of a random statistical sampling approach. They are:

(1) Classified Items. Materiel which required protection in the interest of National Security.

(2) Sensitive Items. Materiel which requires a high degree of protection and control due to statutory requirements or regulations (i.e., precious metals, silverware, gems, which are of a high value, highly technical, or hazardous nature).

(3) Pilferable Items. Materiel having a ready resale value or application to personal possession and which is, therefore, especially subject to theft. The items should have a minimum dollar value of $100 or more.

(4) Command Designated. Any item defined by the command to be controlled.

e. Inventories for items not designated for complete inventory shall be accomplished as a result of:

(1) total or partial materiel release denials,

(2) location survey errors,

(3) owner/manager request (special inventory); or

(4) selection based on physical inventory prioritization system that considers characteristics such as recorded inventory quantity and dollar value; demand quantity, value, and frequency; proximity of anticipated replenishment action; forecast replenishment quantity and value; and period of time since last inventory.

14. **Unscheduled Inventories**. Unscheduled inventories are spot, inventory due to denial, location surveys and special.

a. ICPs may initiate a random sample or spot inventory of line items owned to determine the overall accuracy of their records. Stock point activities may also initiate a random sample or spot inventory of line items in storage to determine the overall accuracy of their records.

b. If a discrepancy occurs, the stock point can generate an unscheduled inventory. If an inventory has been taken within the past 90 calendar days, ICPs will attempt to construct a transaction history and from it determine what the item balance should be or what discrepancy may have caused an imbalance. If these efforts fail to produce satisfactory results the stock point can generate unscheduled (special) inventories. The procedure for restricting unscheduled (special) inventories may be waived when the inventory manager has recorded backorders for the item involved.

c. ICPs will initiate unscheduled (special) inventories as a result of a total or partial materiel denial on classified and sensitive items regardless of value, and pilferable items when the variance is greater than $100.

d. ICPs will initiate unscheduled (special) inventories as a result of on hand balance mismatches between the locator and inventory accountability records. Note: This procedure is only required if two records (stock point/TIIR) are kept.

15. **Conducting, Recording and Reporting the Inventory**.

a. As a minimum, physical inventory procedures will provide the required asset-to-record accuracy with positive control of materiel and documentation pending processing. This includes materiel release orders, receipts, condition transfers, catalog and other data changes.

b. The volume of documents pending processing during the period required for an item count may be reduced by suspending the issue of low priority materiel release transactions from items undergoing inventory. However, materiel will be released for items undergoing inventory when such release is necessary to meet the order/ship time-frames, to include the recognition of the required delivery date (RDD).

c. Stock points will complete physical inventories and transmit the appropriate inventory count transaction (DI DKA) with Physical Inventory Count Date (PICD) and inventory adjustments to the ICP within 15 calendar days subsequent to the PICD for scheduled and unscheduled inventories. Note: This procedure is not required with a single shared asset balance.

d. ICPs will compare the adjusted count with the balance maintained by the storage activity to determine the potential variance and initiate post-count validation and pre-adjustment research. Note: This procedure is not required when a single shared asset record is established.

e. Immediately upon completion of post-count validation and pre-adjustment research, the stock point activity will record the count and date of last inventory on the stock point activity quantitative balance record. Note: This procedure is not required when a single shared asset record is established.

16. **Research of Physical Inventory Discrepancies**.

a. Analysis of inventory discrepancies for statistical sampling is vital in order to:

(1) Identify failures in the control systems so improvements can be made,

(2) Reduce similar discrepancies in the future,

(3) Ensure that the proper adjustments were made,

(4) Evaluate indicators of trends or system problems for corrective action,

(5) Detect negligence, abuse, or theft of material. Known or suspected negligence, abuse, or theft will be researched in accordance with COMDTINST M5530.1A (series), Physical Security Program and Figure 1.

b. Research Criteria. The criteria for researching potential or actual discrepancies are in accordance with Figure 2, either by:

(1) Correctly posting supply transactions (e.g., receipt, issue, adjustment) discovered during the research process that were previously incorrect or un-posted resulting in the record imbalance; and/or

(2) Posting an inventory adjustment to correct the record imbalance. Note: A reduction of the volume of erroneous adjustments can only be achieved by conducting specified degrees of research before posting the adjustment transaction. More stringent research requirements may be imposed by USCG HQ

based upon the limits of resources available and upon specific asset control problems. However, in no case will adjustments be processed against items without required pre-adjustment research having been performed (see Figure 2).

c. Timeliness of Research. Timely completion of the research or potential adjustments is essential. Delay only increases the complexities of adequate research and reduces the probability of conclusive findings.

(1) Pre-adjustment research must be completed and the physical inventory adjustments posted to the ICP record within 30 calendar days from the PICD for scheduled inventories and 15 calendar days from the PICD for unscheduled inventories.

(2) ARSC must complete mandatory causative research within 45 calendar days from the date the adjustment transaction was posted. The ELC must complete mandatory causative research and if necessary, post an adjustment transaction within 45 calendar days from the date of the count. If the ELC conducts a wall-to-wall inventory, the causative research will be done on discrepancies within 45 days from date the adjustment transaction was posted.

d. Adjustment Approval Authority. All inventory adjustments are the responsibility of the ELC and ARSC Commanding Officer. The dollar threshold for reporting OM&S losses on a formal Board of Survey is $\geq$\$5,000. The following approval authority is as follows.

Dollar Value Adjustments per line item of APA materiel		Approval Authority
From	***To***	***Gains/Losses***
\$0	\$499.99	Comptroller or Designated Authority
\$500	\$99,999	Comptroller
\$100,000	\$499,999	Commanding Officer
\$500,000	\$999,999	COMMANDANT (G-SEN), COMMANDANT (G-SEA)
\$1,000,000	OVER	COMMANDANT (G-CFP)

Figure 1

Note: All losses of controlled inventory items must be reviewed by the commanding officer or a designated representative to determine if a formal Board of Survey is appropriate, even though the dollar threshold criteria is not met. Supply fund is not included in figure 1. All supply fund losses exceeding $5,000 or more are to be reported on a Board of Survey to Commandant (G-CFM-3) for approval. All YF losses exceeding $500.00 are to be reported on a Board of Survey to the Yard's Financial Manager for approval.

e. Reversal of Inventory Adjustments. Reversal of DI Code D8A/D9A Inventory Adjustments is a required capability which must be implemented with proper controls and supported by proper documentation. Procedures for reversing adjustments will contain, as a minimum, the following control features:

(1) Posted/Unposted Source Documents. Reversals required to correct inventory records when posting previously unposted or incorrectly posted supply transactions (e.g., receipts, issues (issues are not applicable to ARSC) etc.). Regardless of age the service documents must be transactions properly referencing the specific transaction document number(s) that will be processed to offset the reversal.

(2) Inventory Adjustment Corrections. The cutoff for reversals to correct physical inventory adjustments based on incorrect/incomplete information is three years from the date of the original adjustment. All reversals must be properly documented.

17. **Location Survey**. A location survey requires a physical verification, other than actual count, between physical assets and recorded location data to ensure that all assets are properly recorded. The CG acceptable performance goals for location survey are provided in Chapter 16, para.C, though more stringent standards may be imposed internally. Errors will be subject to validation and research before they are counted as an error. Only one error per surveyed location is to be reported; however, the ICPs will collect and analyze all type errors.

a. A random statistical sampling location survey will be accomplished at the ICPs not less than once each fiscal year.

b. Location survey will be conducted in both the gaining and losing storage areas following the accomplishment of re-warehousing projects. Re-warehousing is the physical movement of material from one location to another.

c. To measure the accuracy of the results of the location survey, discrepancies will be classified in one of the three categories listed below. Only one error per stock number per location is charged when locator delete, or locator establish, or locator record correction (i.e., incorrect location) is required for the same location.

Note: Mismatches will be researched and special inventories conducted when required to effect corrective action.

18. **Retention of Accountable Documentation**. Audit capability is required for a period of time following the processing of documents, data and completion of the research effort. The following retention criteria will apply:

a. Source Documents. Retain original source documents or facsimiles, i.e., microfilm/fiche, Compact Disc-Read Only Memory (CD-ROM), etc., for at least three years. When source documents are produced, these include only accountability change documents such as receipts, issues, shipments, transfers, supply condition code changes, and inventory and financial adjustments. Retain source documents providing evidence of issue to Foreign Military Sales recipients for three years from date of materiel issue.

b. Transaction Histories. Retain registers, records, files, tapes, and data for at least three years in a format useful for audit trail.

c. Adjustment Research. Retain backup documentation that directly pertains to individual cases of physical inventory adjustment research efforts for at least three years.

d. Annual Statistical Sample. Retain the annual statistical sample inventory line item detail data for at least three years.

MINIMUM RESEARCH REQUIREMENTS
FOR POTENTIAL OR ACTUAL PHYSICAL INVENTORY ADJUSTMENTS

Condition of Discrepancy	**Required Research**		
	Post Count Validation	**Pre-adjustment Research**	**Causative Research**
<$500 (YF) but <$1000 (W)	NO	NO	NO
≥$1000 but <$5000 (W) ≥$500 but <$3000 (YF) ≤10% unit variance	YES	YES	NO
≥$5000 (W) ≥$3000 (YF) ≤25% unit variance	YES	YES	YES
*Controlled Inventory Item	YES	YES	YES
Suspected Fraud, Waste or Abuse	YES	YES	YES

Figure 2

(W)= WHOLESALE INVENTORY
(YF) = YARD FUND RETAIL INVENTORY

Note: Sample Causative research in lieu of complete causative research for pilferable item discrepancies with a value of $.01 to $500 may be accomplished to serve as a deterrent to fraud, waste, or abuse and to identify systemic inventory and security problems. Causative research will be conducted on all adjustments (gains and losses) of classified and sensitive items regardless of dollar value of item or extended dollar value of adjustment. Causative research will be conducted on all adjustments (gains and losses) of pilferable items with an extended value > $100.

INVENTORY CONTROL EFFECTIVENESS (ICE) REPORT

A. ICE Report Form CG-5644 (RCN-4121-1) Preparation Instructions. The following report heading/column instructions are provided for preparing the ICE Report.

1. Reporting Organization (ICPs). Enter the name of the reporting Activity.

2. Account. Enter one account (OM&S, inventory or Yard Fund inventory).

3. Quarter. Enter the applicable fiscal quarter; 1st, 2nd, 3rd, 4th. Data entered for the report lines and sub-columns under this column heading reflect only activity occurring during the applicable quarter.

4. FY to Date. Enter the applicable fiscal year.

B. Part I. PERFORMANCE.

1. Materiel Release Denials.

   a. Number of Issues. Enter the total number of line items directed for issue (ELC DI Codes: A5_ MRO, A5J DRO, A4_ referral order).

   b. Total Materiel Release Denials. Sum of total and partial denials, and stock point refusals.

   c. Materiel Denial Rate. Compute this figure by dividing the total materiel release denials by the number of issues and multiplying by 100. (1.b./1.a. x 100). The USCG performance standard for the materiel release denial rate is 1%.

2. Receipt Processing Performance.

   a. Number of Receipts Stored and Posted. Enter the total number of item receipts posted and stored to the total item inventory record.

   b. Number of Receipts Stored and Posted on Time. Enter the total number of line item receipts which were effectively posted and stored within the time frames in chapter 16, para. 8.c.(5). Both storing and posting actions are considered complete when the item is in the storage location or available for issue, and the quantity is posted to the total item inventory record.

c. On Time Receipt Rate. Compute this figure by dividing the total number of receipts stored and posted on time by the total number of receipts stored and posted and multiplying by 100. (2.b./2.a. x 100). The performance standard for posting and storing receipts on time is 90%.

3. Location Survey Accuracy. Reflects the results of the location survey (ratio of accurate storage activity locator records to storage activity location surveyed).

a. Locations Surveyed. Enter the number of storage activity locations surveyed.

b. Survey Errors. Enter the total number of location discrepancies.

c. Survey Accuracy. Compute this figure by dividing the survey errors by the locations surveyed multiplying by 100, and subtracting the result from 100%. (100-(3.b./3.a. x 100)). The performance goal for location survey accuracy is 97%.

C. PART II. Results of Physical Inventory

1. Monetary value and Number of Physical Inventories and Variances at ICPs at the end of current quarter. This includes Stock Number/Activity Control Number/Part Number, Quantity On-Hand, Dollar Value

a. Scheduled and Unscheduled Inventories Completed. Enter the total number of line items, quantity of line items and dollar value inventoried (scheduled and unscheduled). Each supply condition code for a stock number at each storage activity is a line item.

b. Inventories with Major Variances (unit price $1,000). Enter the total number of line items and quantity of line items inventoried (scheduled and unscheduled) that have a U/P $1,000 with variances (gains/losses, but not reversals of gains/losses that were recorded to correct error).

c. Major Inventory Variance Rate. Reflects the percent of line items, quantity of line items and dollar value inventoried which had a major inventory variance. Compute this figure by dividing the inventories with major inventory variance by the scheduled and unscheduled inventories completed and multiplying by 100. Part II ((2.b./2.a.) x 100).

d. Inventories with Variances (U/P <$1,000). Enter the total number of line items, quantity of line items and dollar value inventoried (scheduled and unscheduled) that have a U/P <$1,000 with variances (gains/losses, but not reversals of gains/losses that were recorded to correct error).

e. Inventory Variance Rate (U/P <$1,000). Reflects the percent of line items, quantity of line items and dollar value inventoried with U/P <$1,000 which had inventory variances. Compute this figure by dividing the number of inventories with variances (U/P <$1,000) by scheduled/unscheduled inventories completed and multiplying by 100. Part II (2.d./2.a.) x 100).

f. Total Inventories with Variances. Reflects the number of total line items, quantity of line items and dollar value inventoried which had inventory variances. Compute this figure by adding inventories with major variances (U/P $1,000) and inventories with variance (U/P <$1,000). Part II (2.b. + 2.d.).

g. Total Inventory Variance Rate. Reflects the percent of total line items, total quantity of line items and total dollar value inventoried with inventory variances. Compute this figure by dividing total inventories with variances by scheduled/unscheduled inventories completed. Part II ((2.f./2.a.) X 100).

2. Total Number of Adjustments. Enter the sum of total inventories with variances and the number of adjustments from other than physical inventories. (2.f. + 3.c.)

3. Number of Reversals of Inventory Adjustments. Reversals are usually used to correct prior recorded inventory adjustments that were found to be in error.

   a. Number of Gain Reversals.

   b. Number of Loss Reversals.

   c. Total Reversals of Inventory Adjustments. Absolute total of inventory reversals (gains and losses). Compute this figure by adding (5.a. + 5.b.).

4. Monetary Value of ICPs Inventory for current quarter plus last three quarters.

a. Average Value of Inventory for current quarter plus last three quarters. Enter the average value of on-hand assets as reflected on financial records for the 12 months prior to the report cutoff date.

b. Record Value of Items Inventoried. Enter the extended value prior to actual inventory of line items inventoried (scheduled and unscheduled) during the reporting period.

c. Physical Inventory Adjustments

(1) Gains. Enter monetary value of gains resulting from inventory less the monetary value of gain reversals (from current and prior quarters) processed during the report period.

(2) Losses. Enter monetary value of losses resulting from inventory less the monetary value of loss reversals (from current and prior quarters) processed during the report period.

(3) Total Gross Adjustments. Compute this figure by adding gains and losses. (6.c.(1) + 6.c.(2)).

d. Reversal of Inventory Adjustments - current quarter. Reversals are usually used to correct prior recorded inventory adjustments that were found to be in error.

(1) Gain Reversals. Enter the total monetary value of decreases to the record balances as a result of reversing gain adjustments processed during the reporting period.

(2) Loss Reversals. Enter the total monetary value of increases to the record balances as a result of reversing loss adjustments processed during the reporting period.

(3) Total reversals in current quarter. Compute this figure by adding gain reversals and loss reversals. (6.d.(1) + 6.d.(2))

e. Reversal of Inventory Adjustments - prior three quarters.

(1) Gain Reversals. Enter the total monetary value of decreases to the record balances as a result of reversing gain adjustments reported in prior quarters.

(2) Loss Reversals. Enter the total monetary value of increases to the record balances as a result of reversing loss adjustments reported in prior quarters.

(3) Total Reversal of Inventory Adjustments - prior quarters. Total inventory reversals (gains and losses). Compute this figure by adding (6.e.(1) + 6.e.(2)).

f. Total Reversal Adjustments - current and prior three quarters. (6.d(3) + 6.e.(3))

g. Total Record Imbalances. The total monetary value of gross adjustments and total reversal adjustments - current and prior three quarters. (6.c.(3) + 6.f.).

5. Gross Adjustments as a Percent of:

a. Average Value of Inventory. Divide the total gross adjustments by the average value of inventory and multiply by 100. (6.c.(3)/6.a. x 100).

b. Value of Items Inventoried. Divide the total gross adjustments by the record value of items inventoried and multiply by 100. (6.c(3)/6.b. x 100).

6. Total Record Imbalances as a Percent of:

a. Average Value of Inventory. Divide the value of the total record imbalances by the average value of inventory. (6.g./6.a. x 100).

b. Value of Items Inventoried. Divide the value of the total record imbalances by the record value of items inventoried. (6.g./6.b. x 100).

INVENTORY CONTROL EFFECTIVENESS REPORT
GENERAL SUPPLIES

REPORTING ORGANIZATION _____ ACCOUNT _____
QUARTER _____ FY_____ TO DATE

PART 1 PERFORMANCE

1. MATERIEL RELEASE DENIALS

   a. NUMBER OF ISSUES _____

   b. TOTAL MATERIEL RELEASE DENIALS _____

   c. MATERIEL DENIAL RATE ((1.b./1.a.)X 100) _____

2. RECEIPT PROCESSING PERFORMANCE

   a. NUMBER OF RECEIPTS STORED AND POSTED _____

   b. NUMBER OF RECEIPTS STORED AND POSTED ON TIME _____

   c. ON TIME RECEIPT RATE ((2.b./2.a.) X 100) _____

3. LOCATION SURVEY ACCURACY

   a. LOCATIONS SURVEYED _____

   b. SURVEY ERRORS _____

   c. SURVEY ACCURACY (100-(3.b./3.a.) X 100) _____

PART II RESULTS OF PHYSICAL INVENTORY

1. MONETARY VALUE AND NUMBER OF PHYSICAL INVENTORY AND VARIANCES (STOCK NUMBER, QUANTITY, TOTAL $VALUE

   a. SCHEDULED/UNSCHEDULED INVENTORIES COMPLETED _____

   b. INVENTORIES WITH MAJOR VARIANCES U/P $1,000 _____

   c. MAJOR INVENTORY VARIANCE RATE ((2.b./2.a.)X 100) _____

   d. INVENTORIES WITH VARIANCE U/P<$1,000 _____

   e. INVENTORY VARIANCE RATE U/P<$1,000((2.d./2.a.)X 100) _____

   f. TOTAL INVENTORIES WITH VARIANCES (2.b. + 2.d.) _____

   g. TOTAL INVENTORY VARIANCE RATE ((2.f./2.a.)X 100) _____

2. TOTAL NUMBER OF INVENTORY ADJUSTMENTS (2.f. + 3.c.) _____

3. NUMBER OF REVERSALS OF INVENTORY ADJUSTMENTS _____

   a. NUMBER OF GAIN REVERSALS _____

   b. NUMBER OF LOSS REVERSALS _____

   c. TOTAL REVERSALS OF INV. ADJUSTMENTS (5.a. + 5.b.) _____

4 . MONETARY VALUE OF ARSC/ELC INVENTORY FOR CURRENT QTR PLUS LAST 3 QTRS

a. AVERAGE VALUE IF INVENTORY _____

b. RECORD VALUE OF ITEMS INVENTORIED _____

c. PHYSICAL INVENTORY ADJUSTMENTS _____

(1) GAINS _____

(2) LOSSES _____

(3) TOTAL GROSS ADJUSTMENTS (6.c.(1) + 6.c.(2)) _____

d. REVERSAL OF INVENTORY ADJUSTMENTS - CURRENT QTR.

(1) GAIN REVERSALS _____

(2) LOSS REVERSALS _____

(3) TOTAL REVERSALS - CURRENT QTR.(6.d.(1) + 6.d.(2) _____

e. REVERSALS OF INVENTORY ADJUSTMENTS - PRIOR QTRS.

(1) GAIN REVERSALS _____

(2) LOSS REVERSALS _____

(3) TOTAL REVERSALS - PRIOR QTRS.(6.e.(1) + 6.e.(2) _____

f. TOTAL REVERSAL ADJUSTMENTS (6.d.(3) + 6.e.(3)) _____

g. TOTAL RECORD IMBALANCES (6.c.(3) + 6.e.(3)) _____

5. GROSS ADJUSTMENTS AS A PERCENT OF:

a. AVERAGE VALUE OF INVENTORY ((6.c.(3)/6.a.)X 100) _____

b. VALUE OF ITEMS INVENTORIED ((6.c.(3)/6.b.)X 100) _____

6. TOTAL RECORD IMBALANCES AS A PERCENT OF:

a. AVERAGE VALUE OF INVENTORY ((6.g./6.a.)X 100) _____

b. VALUE OF ITEMS INVENTORIED ((6.g./6.b.)X 100) _____

ACRONYMS

ACCB	Aircraft Configuration Control Board
AC&I	Acquisition, Construction and Improvements
ACR	Allowance Change Request
AICP	Aviation Inventory Control Point
ALMIS	Aviation Logistics Management Information System
AMC	Acquisition Turn-in Code
AMCL	Approved Mil Change Letter
AMMIS	Aviation Maintenance Management Information System
AMSC	Acquisition Method Suffix Code
APA	Appropriation Purchase Account
ARMS	Automatic Requisitioning Management System
ARSC	Aircraft Repair and Supply Center
ARTIC	Abolish Red Tape in Contracting
ASPM	Afloat Supply Procedures Manual
BOSS	Boat Outfit and System Support
CAGE	Commercial and Government Entity
CALMS	Combined Allowance for Logistics, Maintenance and Support
CCB	Configuration Control Board
CCR	Configuration Change Request/Report
CDM	Configuration Data Manager
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CG	Coast Guard
CGAP	Coast Guard Acquisition Procedures
CI	Configuration Item
CIC	Contractor Initial Contact
CIS	Contract Information System
CM	Configuration Management
COSAL	Consolidated Shipboard Allowance List
DAAS	Defense Automatic Addressing System
DAASC	Defense Automatic Addressing System Center
DAASO	Defense Automatic Addressing System Office
DAMES	Defense Automated Message Entry System
DFARS	Defense Federal Acquisition Regulation Supplement
DIIS	Defense Inactive Item Program
DLA	Defense Logistics Agency
DLMS	Defense Logistics Management System
DLR	Depot Level Repair
DLSC	Defense Logistics Services Center
DMS	Diminishing Manufacturers Source
DOD	Department of Defense
DOT	Department of Transportation
DRMO	Defense Reutilization and Marketing Office
ECONOP	Engineering Logistics Concept of Operation
ELC	Engineering Logistics Center
EOQ	Economic Order Quantity
ERPAL	Electronics Repair Parts Allowance List
ERQ	Economic Repair Quantity
FAR	Federal Acquisition Regulations

FASAB	Finance Accounting Standards Advisory Board
FINCEN	Finance Center
FLIS	Federal Logistics
FLS	Fleet Logistics System
FSC	Federal Supply Code
FSS	Federal Supply System
GIRDER	Government Industry Reference Data Edit Review
HAZMAT	Hazardous Material
HM&E	Hull, Mechanical & Electrical
IBUD	Integrated Budget System
ICP	Inventory Control Point
ILSMT	Integrated Logistics Support Management Team
ILSP	Integrated Logistics Support Plan
IM	Inventory Manager
IMM	Integrated Material Manager
IRM	Information Resource Management
ISIL	Interim Support Item List
MILSBILLS	Military Standard Billing System
MILSTRAP	Military Standard Transaction Reporting & Accounting Procedures
MILSTRIP	Military Standard Requisitioning & Issue Procedures
MIPR	Military Interdepartmental Purchase Request
MLC	Maintenance Logistics Commands
MSO	Maintenance Support Outline
MTR	Mandatory Turn-in Reparable
NOTAL	Not All
OE	Operating Expenses
OGA	Other Government Agency
OLSP	Operational Logistics Support Plan
OPAC	On-Line Payment and Credit
OPFAC	Operating Facility Accounting Code
PICA	Primary Inventory Control Activity
PMCL	Proposed Mil Change Letter
POP	Planned Obligation Program
PRO	Project Resident Office
PTD	Provisioning Technical Documentation
QA	Quality Assurance
QMO	Quarterly Management Overview
RCP	Resource Change Proposal
RP	Resource Proposal
SAM	Systems Acquisition Manual
SCB	Supply Center Baltimore
SCCB	Supply Center Curtis Bay
SCCR	Supply Centers Computer Replacement
SF	Stock Fund
SICA	Secondary Inventory Control Activity
SM&R	Source, Maintenance & Recoverability
SPBO	Spare Parts Breakout
SPPM	Supply Policy and Procedures Manual
SUPCEN	Supply Center
TAR	Transportation Acquisition Regulations
TIR	Total Item Record

CUSTOMERS

A. **Customers**. Customers vary depending on the ICP and the commodity they manage. The following lists are separated by ICP and identifies their primary customers.

B. **List of Customers**.

1. Aircraft Repair and Supply Center (ARSC). Aeronautical and avionics support is governed by one of the "material type" classifications according to price and/or source as outlined in COMDTINST M13020.1 (series), Chapter 7 and COMDTINST M4400.19, Part V, Chapter 4.

   a. 26 CG Air Stations

   b. Repair Division (ARSC)

   c. Engineering Division (ARSC)

   d. Aviation Training Center Mobile

   e. Aviation Technical Training Center Elizabeth City

2. Engineering Logistics Center (ELC).

   a. All CG Operating Units

   b. OGAs, e.g., Army, Navy, Air Force, Marines and FAA

   c. Host Nation LORAN/OMEGA Stations

   d. There are three types of support provided to the fleet

      FULL. Configuration and centrally managed supply support of all mission critical items of operation are in accordance with the operating unit's maintenance support outline and identified in their configuration/allowance document.

      PARTIAL. Centrally managed supply support is limited to selected mission critical items identified in the maintenance support outline. These items are normally casualty insurance items with long manufacturing lead time.

      LIMITED. There is no centrally managed supply support for this item of operation. If an item of support is in the FSS and/or managed by an ICP, the item may be procured from the ICP or OGA. However, no new items of supply will be entered into the FSS to support a platform with this classification.

The following is a detailed list of ELC fleet customers and the type of support provided.

List of Customers	Qty	Type of Support
399 WAGB POLAR CLASS	2	PARTIAL
378 WHEC	12	FULL
295 WIX EAGLE	1	LIMITED
270 WMEC	13	FULL
230 WMEC	1	PARTIAL
213 WMEC	3	LIMITED
210 WMEC	16	FULL
205 WMEC	1	LIMITED
180 WMEC	1	PARTIAL
180 WLB	23	FULL
180 WLB (AUSTERE)	5	LIMITED
160 WLIC	4	PARTIAL
157 WLM	5	PARTIAL
140 WTGB	9	FULL
133 WLM	6	PARTIAL
115 WLR	1	LIMITED
110 WPB	49	FULL
100 WLI	2	LIMITED
100 WLIC	3	LIMITED

List of Customers	Qty	Type of Support
82 WPB	38	PARTIAL
75 WLIC	9	PARTIAL
75 WLR	11	PARTIAL
65 WYTL	14	PARTIAL
65 WLI	4	PARTIAL
65 WLR	6	LIMITED
65 ANB	1	LIMITED
63 ANB	1	LIMITED
55 ANB	22	FULL
46 BUSL	13	LIMITED
45 BU	12	LIMITED
44 MLB	97	FULL
41 UTB	205	FULL
34 ANB	2	LIMITED
32 PWB	7	LIMITED
30 SRB	14	PARTIAL
25'8 MCB/MSB	96*	FULL
25 UTL	111	LIMITED
22 SKB	29	LIMITED
21 TANB	77	LIMITED
19 RHIB (AVON)	84*	FULL
PROPOSED NEW CUTTER CLASSES		
PIR	1	FULL
WLB	5-16	FULL
WLM	3-14	FULL

List of Customers	Qty	Type of Support
CPB	1-50	FULL
49 BUSL	2-52	FULL
47 MLB (NEW)	5-125	FULL
25'8 MLB	35	FULL

* Original quantity is fully supported as indicated. Additional quantities, procured locally from various other manufactures, the "Type of Support" category is LIMITED.